There are three main types of personal taxes in France:

- French income tax (*impôt sur le revenu*)
- Social security contributions (*charges sociales/cotisations sociales*)
- Tax on goods and services (*taxe sur la valeur ajoutée* TVA, or VAT, in France)

You will also have to pay the local residence tax (*taxe d'habitation*) or French property tax (*taxe foncière*), and if you're selling land or property or have assets more than €1.3 million, there may be capital gains tax to consider, too.

We'll only focus on the income and residence tax.

**1- Income tax/impôts sur le revenu**

Once a resident in France, you are liable to pay taxes in France on your income.

As of the beginning of 2019, the Pay-As-You-Earn (PAYE) system is used universally throughout France. Instead of filing an income tax and paying whatever taxes you owe for the prior year, you'll be taxed right at the source of the income, in monthly payments. Income subject to PAYE also includes retirement income (such as pensions or annuities), relevant overseas income, sick and maternity leave, and rental income.

Taxes in France are extensive. In fact, as someone who lives in or makes money from France, you may pay taxes on the following, among others:

- personal income on an annual basis
- investments
- corporate or business income
- inheritance
- property
- wealth
- purchased goods and services

Income tax rates in France depend on whether you're single or married, whether you have kids and, if so, how many, as well as your income and whether you're self-employed. Non-residents usually pay tax on their France-sourced income at a minimum French tax rate of 20% for French-sourced income up to €27,519 and 30% for income above this threshold.
So how should I file my income tax?

Thanks to the new PAYE system, for every monthly salary you receive, you'll be paying your income tax there and then, in real-time. This'll be the case for various sources of income; for example, if you are traditionally employed, your employer will deduct your income tax from your salary and pay it directly to the tax authorities. Generally, exceptions to the PAYE system include investment income (including gains from life insurance policies), capital gains from financial investments and real estate, and non-French income.

2- Local residence tax / taxe d'habitation.

If you are renting somewhere in France, you may have to pay taxe d'habitation (local residence tax). Starting in 2020, though, if your taxed income is below a certain threshold, €27,432, you won't have to pay any property tax. Above this, you'll have to pay a certain amount.

The amount of this French property tax depends on the size and condition of the property, as well as the rates set by the local communes. High-value homes are also subject to an extra prélèvement pour base élevée et sur les maison secondaires of 0.2% for primary homes, if the rateable value exceeds €4,573; 1.2% for secondary homes if the rateable value is from €4,573 to €7,622; and 1.7% for values above €7,622.

The redevance audiovisuelle (currently €139) is a tax on having one or more televisions (you're only charged once) in your house, even if you only use it to watch DVDs, and appears on the same French tax bill as the local residence tax. If you don't have one, you have to declare this on your annual tax return in France.